



Trustees' Financial Summary

FY2015-16

Submit ID: 0751-96511004

**** Recalculated ****

42 Richland County

0751 Fairview H S

Due Date:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- *Trustees are responsible for ensuring the accuracy and prompt submission of this report.*
- *Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.*
- *Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.*
- *This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.*

Certification

Business Manager/Clerk: Jacki Young **Phone #:** (406) 742-5265

(Signature)

(Date)

Chair, Board of Trustees: Brad Tveit

(Signature)

(Date)

County Superintendant Gail Anne Staffanson

(Signature)

(Date)

Software

Accounting Package: Black Mountain

For FY16 did the district employ a certified special education director? No

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

Electronic filers are not required to send the cover page to OPI.



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Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
127	Misc	LOCAL		
375	Royalties	LOCAL		
383	Rural Low Income (Title VI-B-2)	FEDERAL		84.358B
394	Vo Ed Agriculture	STATE		State
395	Vo Ed Business/Marketing	STATE		State
396	Vo Ed Family & Consumer Science	STATE		State

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Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
ASSETS, LIABILITIES, AND FUND BALANCE		(01)	(10)	(11)	(12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	149,209.62	111,011.15	190,152.72	
02	Taxes Receivable - Real and Personal (120-149)	3,949.62	6,967.42		
03	Taxes Receivable - Protested (150-159)	8,995.77	16,076.71		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	162,155.01	134,055.28	190,152.72	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	12,945.39	23,044.13		
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	149,209.62	111,011.15	190,152.72	
52	TOTAL FUND BALANCE/EQUITY	149,209.62	111,011.15	190,152.72	
53	TOTAL LIABILITIES AND FUND BALANCE	162,155.01	134,055.28	190,152.72	

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Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
		(13)	(14)	(15)	(17)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		100,946.57	104,341.13	8,007.03
02	Taxes Receivable - Real and Personal (120-149)				789.86
03	Taxes Receivable - Protested (150-159)				1,828.30
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		100,946.57	104,341.13	10,625.19
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				2,618.16
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget		100,946.57	104,341.13	8,007.03
52	TOTAL FUND BALANCE/EQUITY		100,946.57	104,341.13	8,007.03
53	TOTAL LIABILITIES AND FUND BALANCE		100,946.57	104,341.13	10,625.19

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Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	486.32			4,290.34
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	486.32			4,290.34
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	486.32			4,290.34
52	TOTAL FUND BALANCE/EQUITY	486.32			4,290.34
53	TOTAL LIABILITIES AND FUND BALANCE	486.32			4,290.34

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Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	2,060.99	509,401.96		1.63
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	2,060.99	509,401.96		1.63
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	2,060.99	509,401.96		1.63
52	TOTAL FUND BALANCE/EQUITY	2,060.99	509,401.96		1.63
53	TOTAL LIABILITIES AND FUND BALANCE	2,060.99	509,401.96		1.63

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Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	17,852.96	170,674.72		
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS	17,852.96	170,674.72		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	17,852.96	170,674.72		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	17,852.96	170,674.72		
53	TOTAL LIABILITIES AND FUND BALANCE	17,852.96	170,674.72		

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Balance Sheet

		Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(72)	(73)	(74)	(75)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
ASSETS, LIABILITIES, AND FUND BALANCE		(76)	(77)	(78)	(79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE		(81)	(82)	(84)	(85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			103,046.68	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			103,046.68	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts			103,046.68	
52	TOTAL FUND BALANCE/EQUITY			103,046.68	
53	TOTAL LIABILITIES AND FUND BALANCE			103,046.68	



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Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	123,072.50	335,613.91		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS	123,072.50	335,613.91		
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)	36,089.09			
24	Warrants Payable (620)	86,983.41	335,613.91		
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	123,072.50	335,613.91		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	123,072.50	335,613.91		



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Balance Sheet

		Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(93)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

	Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE	(94)	(95)		
ASSETS AND OTHER DEBITS				
01 Cash & Investments (101-119) Less Warrants Payable (620)				
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
20 TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
24 Warrants Payable (620)				
25 Other Current Liabilities (621-679)				
35 TOTAL LIABILITIES				
FUND BALANCE/EQUITY				
52 TOTAL FUND BALANCE/EQUITY				
53 TOTAL LIABILITIES AND FUND BALANCE				



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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 01

PRC	Revenue	2015 Value	2016 Value
1111	District Levy - Real Property	42,692.69	22,142.91
1112	District Levy - Personal Property	15,978.74	9,206.49
1113	District Levy - Heavy Motor Vehicles	2,567.59	1,380.39
1114	District Levy - Pers Prop/Mobile Homes	386.72	422.59
1190	Penalties and Interest on Taxes	49.52	83.41
1330	Tuition from Schl Dists Outside State	216,135.56	239,074.83
1510	Interest Earnings	2,256.94	2,657.94
1900	Other Revenue from Local Sources	93.99	72.47
3110	Direct State Aid	433,548.21	460,317.69
3111	Quality Educator	32,458.14	31,783.73
3112	At Risk Student	1,519.62	1,393.35
3113	Indian Education For All	2,080.80	2,234.16
3114	American Indian Achievement Gap	200.00	205.00
3115	State Spec Ed Allowable Cost Pymt to Districts	25,710.44	27,089.20
3116	Data For Achievement	1,530.00	2,140.00
3118	Natural Resource Development	3,089.54	5,167.80
3120	State Guaranteed Tax Base Aid	62,430.27	3,771.69
3444	State School Block Grant	23,915.24	23,915.24
3445	State Combined Fund School Block Grant	1,866.99	1,866.99
3446	SB96 Block Grant Reimbursement	2,487.40	0.00
3447	SB96 Combined Block Grant Reimbursement	139.96	0.00
3460	Montana Oil and Gas Tax	398,923.49	199,536.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,270,061.85	1,034,461.88

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 01

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			1XX Personal Services - Salaries	324,585.88	306,723.94
			2XX Personal Services - Employee Benefits	51,738.22	53,670.26
			3XX Purchased Professional and Technical Services	15,075.22	2,925.00
			4XX Purchased Property Services	1,039.10	0.00
			5XX Other Purchased Services	2,467.16	4,587.11
			6XX Supplies and Materials	57,494.56	35,679.50
		222X	Educational Media Services		
			1XX Personal Services - Salaries	22,473.22	18,614.55
			2XX Personal Services - Employee Benefits	6,381.75	6,303.06
			6XX Supplies and Materials	6,399.68	5,720.17

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
		23XX	Support Services - General Administration			
			1XX	Personal Services - Salaries	26,910.00	25,020.00
			2XX	Personal Services - Employee Benefits	6,971.01	6,857.25
			3XX	Purchased Professional and Technical Services	7,653.00	5,153.41
			4XX	Purchased Property Services	0.00	9,396.68
			5XX	Other Purchased Services	16,414.35	9,459.71
			6XX	Supplies and Materials	4,275.47	4,774.34
			7XX	Property and Equipment Acquisition	4,920.35	0.00
			810	Dues and Fees	7,104.50	3,720.00
		24XX	Support Services - School Administration			
			1XX	Personal Services - Salaries	76,154.60	84,896.77
			2XX	Personal Services - Employee Benefits	12,866.96	16,757.15
			3XX	Purchased Professional and Technical Services	1,075.00	5,449.60
			4XX	Purchased Property Services	142.00	0.00
			5XX	Other Purchased Services	1,718.33	2,453.09
			6XX	Supplies and Materials	6,274.85	5,140.32
			810	Dues and Fees	1,210.00	480.00
		25XX	Support Services - Business			
			1XX	Personal Services - Salaries	22,964.77	23,372.58
			2XX	Personal Services - Employee Benefits	3,469.06	3,166.26
			3XX	Purchased Professional and Technical Services	8,785.00	12,664.50
			5XX	Other Purchased Services	2,882.92	1,545.40
			6XX	Supplies and Materials	1,784.74	867.39
			810	Dues and Fees	1,810.09	2,834.97
		26XX	Operation and Maintenance of Plant Services			
			1XX	Personal Services - Salaries	42,908.35	49,070.93
			2XX	Personal Services - Employee Benefits	8,872.14	6,403.34
			4XX	Purchased Property Services	41,510.23	39,835.85
			5XX	Other Purchased Services	20,497.00	11,453.89
			6XX	Supplies and Materials	16,802.87	11,521.81
280	Special Education - Local and State					
		1XXX	Instruction			
			1XX	Personal Services - Salaries	55,822.87	59,910.04
			2XX	Personal Services - Employee Benefits	10,127.52	13,350.20
			5XX	Other Purchased Services	0.00	610.51
			6XX	Supplies and Materials	3,692.07	3,084.87
		62XX	Resources Transferred to Other School Districts or Cooperatives			
			920	Resources Transferred to Other School Districts or Cooperatives	2,076.18	2,469.38
390	State Career & Technical Ed Entitlement - Undistributed					
		1XXX	Instruction			
			1XX	Personal Services - Salaries	51,785.19	56,592.53
			2XX	Personal Services - Employee Benefits	6,658.90	8,991.99



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
			4XX Purchased Property Services	876.45	410.59
			5XX Other Purchased Services	0.00	511.86
			6XX Supplies and Materials	12,641.31	10,592.79
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			1XX Personal Services - Salaries	16,900.19	22,592.20
			2XX Personal Services - Employee Benefits	1,054.69	602.53
			5XX Other Purchased Services	12,582.35	7,547.52
			6XX Supplies and Materials	1,211.01	723.74
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	43,236.31	41,942.00
			2XX Personal Services - Employee Benefits	1,330.79	1,067.29
			5XX Other Purchased Services	11,269.27	12,310.38
			6XX Supplies and Materials	34,285.55	39,802.22
			810 Dues and Fees	3,000.00	0.00
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	0.00	59,897.41
			2XX Personal Services - Employee Benefits	0.00	13,754.93
			6XX Supplies and Materials	3,562.93	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				1,105,745.96	1,133,283.81

Schedule Of Changes Worksheet					Fund Code 01
Beginning Fund Balance					248,031.55 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,034,461.88 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,133,283.81 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					149,209.62 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 10

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	45,373.54	41,308.11
	1112 District Levy - Personal Property	17,252.42	16,170.69
	1113 District Levy - Heavy Motor Vehicles	2,864.55	2,226.99
	1114 District Levy - Pers Prop/Mobile Homes	435.17	597.33
	1190 Penalties and Interest on Taxes	58.88	109.36
	1510 Interest Earnings	728.65	1,005.64
	1900 Other Revenue from Local Sources	93.62	77.55
	2220 County On-Schedule Trans Reimb	6,153.27	5,750.16
	3210 State On-Schedule Trans Reimb	6,153.27	5,750.16
	3444 State School Block Grant	5,705.03	5,705.03
	3446 SB96 Block Grant Reimbursement	3,044.04	0.00
	3460 Montana Oil and Gas Tax	55,000.00	29,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		142,862.44	107,701.02

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 10

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		23XX Support Services - General Administration			
			1XX Personal Services - Salaries	13,081.25	12,162.50
			2XX Personal Services - Employee Benefits	5,888.76	5,833.39
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	7,201.70	7,887.60
			2XX Personal Services - Employee Benefits	5,890.33	4,417.69
		25XX Support Services - Business			
			1XX Personal Services - Salaries	11,160.69	12,288.16
			2XX Personal Services - Employee Benefits	4,185.97	4,179.57
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	1,768.41	1,565.27
			2XX Personal Services - Employee Benefits	119.87	176.83
			4XX Purchased Property Services	4,297.41	4,940.32
			5XX Other Purchased Services	15,000.00	8,389.00
			6XX Supplies and Materials	62.91	294.88
			7XX Property and Equipment Acquisition	0.00	8,994.00
		27XX Student Transportation Services			
			5XX Other Purchased Services	64,797.62	60,229.21
			6XX Supplies and Materials	60.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				133,514.92	131,358.42



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Schedule Of Changes Worksheet

Fund Code 10

Beginning Fund Balance					134,668.55	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					107,701.02	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					131,358.42	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					111,011.15	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

11 - Bus Depreciation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 11

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	1,182.59	1,637.68
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>1,182.59</u>	<u>1,637.68</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 11

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	27XX Student Transportation Services				
		7XX Property and Equipment Acquisition		0.00	39,075.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>39,075.00</u>

Schedule Of Changes Worksheet

Fund Code 11

Beginning Fund Balance	227,590.04	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,637.68	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	39,075.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	190,152.72	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 14
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	0.00	1,002.52
	1520 Dividends on Investments	421.02	0.00
	2240 County Retirement Distribution	166,603.09	163,459.06
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		167,024.11	164,461.58

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		2XX	Personal Services - Employee Benefits	88,925.34	49,565.17
	222X Educational Media Services				
		2XX	Personal Services - Employee Benefits	3,490.06	2,900.41
	23XX Support Services - General Administration				
		2XX	Personal Services - Employee Benefits	6,554.73	6,127.68
	24XX Support Services - School Administration				
		2XX	Personal Services - Employee Benefits	13,337.09	14,748.63
	25XX Support Services - Business				
		2XX	Personal Services - Employee Benefits	5,207.19	5,573.06
	26XX Operation and Maintenance of Plant Services				
		2XX	Personal Services - Employee Benefits	5,097.53	6,643.68
	280 Special Education - Local and State				
	1XXX Instruction				
		2XX	Personal Services - Employee Benefits	8,514.15	9,309.28
	391 State Career & Technical Ed Entitlement - Agriculture				
	1XXX Instruction				
		2XX	Personal Services - Employee Benefits	4,580.43	4,843.19
	394 State Career & Technical Ed Entitlement - Family & Consumer Sciences				
	1XXX Instruction				
		2XX	Personal Services - Employee Benefits	3,592.14	4,172.92
	710 School Sponsored Extracurricular Activities				
	34XX Extracurricular - Activities				
		2XX	Personal Services - Employee Benefits	2,494.53	3,370.04
	720 School Sponsored Athletics				
	35XX Extracurricular - Athletics				
		2XX	Personal Services - Employee Benefits	4,536.89	4,074.48
	910 Food Services				
	31XX Food Services				
		2XX	Personal Services - Employee Benefits	0.00	8,363.41



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Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>146,330.08</u>	<u>119,691.95</u>
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Schedule Of Changes Worksheet

Fund Code 14

Beginning Fund Balance					56,176.94	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					164,461.58	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					119,691.95	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					100,946.57	(5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 15

PRC	Revenue	2016 Value
127	Misc	
	1510 Interest Earnings	218.52
375	Royalties	
	1900 Other Revenue from Local Sources	75,206.57
394	Vo Ed Agriculture	
	3900 State Career & Technical Ed Entitlement	2,396.00
395	Vo Ed Business/Marketing	
	3900 State Career & Technical Ed Entitlement	864.00
396	Vo Ed Family & Consumer Science	
	3900 State Career & Technical Ed Entitlement	3,114.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		81,799.09

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
127	Misc				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		5XX Other Purchased Services			500.00
		6XX Supplies and Materials			1,486.87
		127 Subtotal			1,986.87
383	Rural Low Income (Title VI-B-2)				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		3XX Purchased Professional and Technical Services			9,583.92
		5XX Other Purchased Services			3,883.08
		383 Subtotal			13,467.00
394	Vo Ed Agriculture				
	391 State Career & Technical Ed Entitlement - Agriculture				
	1XXX Instruction				
		6XX Supplies and Materials			2,224.12
		394 Subtotal			2,224.12
396	Vo Ed Family & Consumer Science				
	394 State Career & Technical Ed Entitlement - Family & Consumer Sciences				
	1XXX Instruction				
		6XX Supplies and Materials			1,215.98
		396 Subtotal			1,215.98
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					18,893.97



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Schedule Of Changes Worksheet

Fund Code 15

Beginning Fund Balance					41,436.01 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					81,799.09 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					18,893.97 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					104,341.13 (5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
127 Misc	218.52	1,986.87	-1,768.35
375 Royalties	75,206.57	0.00	75,206.57
383 Rural Low Income (Title VI-B-2)	0.00	13,467.00	-13,467.00
394 Vo Ed Agriculture	2,396.00	2,224.12	171.88
395 Vo Ed Business/Marketing	864.00	0.00	864.00
396 Vo Ed Family & Consumer Science	3,114.00	1,215.98	1,898.02
Total	81,799.09	18,893.97	62,905.12



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Schedule of Revenues, Expenditures and Changes in Fund Balance

17 - Adult Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 17

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	4,597.31	4,769.99
	1112 District Levy - Personal Property	1,622.39	1,832.20
	1113 District Levy - Heavy Motor Vehicles	231.60	247.58
	1114 District Levy - Pers Prop/Mobile Homes	35.16	64.15
	1190 Penalties and Interest on Taxes	5.93	11.23
	1510 Interest Earnings	4.48	57.06
	1900 Other Revenue from Local Sources	2,079.43	7.57
	3460 Montana Oil and Gas Tax	0.00	10,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>8,576.30</u>	<u>16,989.78</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 17

PRC	Program	Function	Object	2015 Value	2016 Value
	610 Adult Continuing Education Programs				
		1XXX Instruction			
			1XX Personal Services - Salaries	7,690.00	7,717.00
			2XX Personal Services - Employee Benefits	1,218.82	1,304.96
			3XX Purchased Professional and Technical Services	0.00	351.00
			4XX Purchased Property Services	942.00	0.00
			6XX Supplies and Materials	108.47	40.96
		26XX Operation and Maintenance of Plant Services			
			4XX Purchased Property Services	1,430.00	510.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>11,389.29</u>	<u>9,923.92</u>

Schedule Of Changes Worksheet Fund Code 17

Beginning Fund Balance						941.17	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						16,989.78	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						9,923.92	(3)
Increase/Decrease of Reserve for Inventories							
	This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances							
	This Year	0.00	Less Last Year	0.00	(4b)	0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						8,007.03	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

18 - Traffic Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 18
PRC	Revenue	2015 Value	2016 Value
	1311 Driver's Education Fees	1,620.00	1,620.00
	1510 Interest Earnings	20.79	22.76
	1900 Other Revenue from Local Sources	500.00	2,000.00
	3260 State Driver's Education Reimbursement	1,458.28	3,266.45
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		3,599.07	6,909.21

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 18	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	6,150.00	5,750.00
			2XX	Personal Services - Employee Benefits	639.43	670.66
			5XX	Other Purchased Services	0.00	126.00
			6XX	Supplies and Materials	95.21	35.89
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				6,884.64	6,582.55	

Schedule Of Changes Worksheet						Fund Code 18
Beginning Fund Balance						159.66 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						6,909.21 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						6,582.55 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						486.32 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

21 - Compensated Absence Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 21

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	1.06	4.83
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>1.06</u>	<u>4.83</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 21

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet Fund Code 21

Beginning Fund Balance					4,285.51 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					4.83 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					4,290.34 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

28 - Technology Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 28

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	6.20	15.48
	3281 State Technology Aid	991.06	1,014.47
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>997.26</u>	<u>1,029.95</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 28

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		6XX Supplies and Materials		1,100.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>1,100.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet

Fund Code 28

Beginning Fund Balance	1,031.04	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,029.95	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	2,060.99	(5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

29 - Flexibility Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 29

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	3,029.24	3,878.66
	3460 Montana Oil and Gas Tax	200,000.00	396,264.59
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>203,029.24</u>	<u>400,143.25</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 29

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			1XX Personal Services - Salaries	112,500.00	248,583.33
			2XX Personal Services - Employee Benefits	124,253.78	99,417.04
			3XX Purchased Professional and Technical Services	1,754.51	0.00
			5XX Other Purchased Services	0.00	500.00
			6XX Supplies and Materials	0.00	28,927.97
			7XX Property and Equipment Acquisition	12,437.15	21,463.68
	23XX Support Services - General Administration				
			6XX Supplies and Materials	1,836.00	1,500.00
	24XX Support Services - School Administration				
			1XX Personal Services - Salaries	2,506.47	2,713.51
			2XX Personal Services - Employee Benefits	617.51	618.57
			5XX Other Purchased Services	2,922.45	800.00
	26XX Operation and Maintenance of Plant Services				
			1XX Personal Services - Salaries	2,764.03	2,632.85
			2XX Personal Services - Employee Benefits	742.05	637.87
			4XX Purchased Property Services	5,820.00	0.00
			6XX Supplies and Materials	3,975.00	0.00
			7XX Property and Equipment Acquisition	57,692.69	0.00
	910 Food Services				
	31XX Food Services				
			1XX Personal Services - Salaries	1,738.57	1,885.52
			2XX Personal Services - Employee Benefits	650.90	588.88
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>332,211.11</u>	<u>410,269.22</u>



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Schedule Of Changes Worksheet

Fund Code 29

Beginning Fund Balance					519,527.93	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					400,143.25	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					410,269.22	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					509,401.96	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0751-96511004

**** Recalculated ****

42 Richland County

0751 Fairview H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

60 - Building Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:				Fund Code 60
PRC	Revenue	2015 Value	2016 Value	
	1510 Interest Earnings	361.15	61.35	
	1910 Rentals	0.00	9,929.28	
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		361.15	9,990.63	

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 60
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	26XX Operation and Maintenance of Plant Services				
		6XX Supplies and Materials		1,605.15	0.00
		7XX Property and Equipment Acquisition		353,935.55	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				355,540.70	0.00

Schedule Of Changes Worksheet						Fund Code 60
Beginning Fund Balance						7,862.33 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						9,990.63 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						0.00 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						17,852.96 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

61 - Building Reserve Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 61

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	57.03	11.26
	1190 Penalties and Interest on Taxes	0.31	0.00
	1510 Interest Earnings	1,396.57	1,444.04
	1900 Other Revenue from Local Sources	24.74	0.00
	3460 Montana Oil and Gas Tax	942,362.92	391,824.27
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		943,841.57	393,279.57

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 61

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	356.41	1,758.75
		2XX	Personal Services - Employee Benefits	52.04	383.02
		4XX	Purchased Property Services	58,749.12	87,942.59
		5XX	Other Purchased Services	0.00	1,062.00
		6XX	Supplies and Materials	39,505.91	33,973.76
		7XX	Property and Equipment Acquisition	983,180.62	357,623.74
		8XX	Other Expenditures	0.00	122,129.52
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				1,081,844.10	604,873.38

Schedule Of Changes Worksheet

Fund Code 61

Beginning Fund Balance	382,268.53	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	393,279.57	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	604,873.38	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	170,674.72	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

84 - Student Extracurricular Activities Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 84
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	28.47	28.80
	1700 Student Extracurricular Activity Receipts	213,824.58	259,662.88
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>213,853.05</u>	<u>259,691.68</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 84	
PRC	Program	Function	Object	2015 Value	2016 Value	
	7XX	Extracurricular Athletics and Activities				
		3XXX	Operation of Non-Educational Services			
			XXX	Student Extracurricular	216,049.17	250,960.70
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				216,049.17	250,960.70	

Schedule Of Changes Worksheet						Fund Code 84
Beginning Fund Balance						94,315.70 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						259,691.68 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						250,960.70 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						103,046.68 (5)

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Detail Expenditure

Fund	Account	Description	2015 Value	2016 Value
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	40,212.73	42,624.94
XX	39X 1XXX 112	Certified Teacher Staff Salaries	47,707.59	52,822.53
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	325,095.88	301,503.94
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	14,652.53	2,494.03
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	406.12	872.56
XX	XXX 26XX 41X	Energy Utility Services	34,650.22	26,980.70
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	0.00	0.00
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



Trustees' Financial Summary

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42 Richland County

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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	16,178.40
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	16,178.40

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	5,392.80
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	23,296.89
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	79,425.00
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding FY2018 Maximum Budget: 100%

Trustees' Financial Summary

FY2015-16

Submit ID: 0751-96511004

**** Recalculated ****

42 Richland County

0751 Fairview H S

Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	59,910.04	0.00	0.00	0.00	0.00
280	1XXX	2XX	13,350.20	0.00	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	610.51	0.00	0.00	0.00	0.00
280	1XXX	6XX	3,084.87	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	2,469.38	0.00	0.00	0.00	0.00
Totals			79,425.00	0.00	0.00	0.00	0.00

79,425.00

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director.
ARM 10.16.3136

*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.

Trustees' Financial Summary

FY2015-16

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42 Richland County

0751 Fairview H S

Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

Governmental	Begining Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	92,067.25	300,968.75	0.00	0.00	393,036.00
Land Improvements	1,042,331.61	400.00	13,500.00	0.00	1,056,231.61
Buildings	4,573,653.75	556,287.70	465,922.00	21,134.33	5,574,729.12
Machinery and Equipment	589,890.97	6,570.00	75,063.18	0.00	671,524.15
Construction in Progress	585,855.48	35,341.40	374,600.29	438,570.00	557,227.17
Totals at Historical Cost	6,883,799.06	899,567.85	929,085.47	459,704.33	8,252,748.05
Depreciation					
Improvement Accum	0.00	106,630.82	52,561.58	0.00	159,192.40
Building Accum	0.00	1,421,618.05	141,399.85	14,794.01	1,548,223.89
Machinery and Equipment Accum	0.00	413,256.19	63,799.37	0.00	477,055.56
Total Accumulated Depreciation	0.00	1,941,505.06	257,760.80	14,794.01	2,184,471.85
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	6,883,799.06	-1,041,937.21	671,324.67	444,910.32	6,068,276.20

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

*** Has comments.

Trustees' Financial Summary

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42 Richland County

0751 Fairview H S

Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2015	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2016) [a+b-c-d]	(f) Current Portion Due FY2017	(g) Long-Term Portion Due FY2018
Governmental Activities *							
Compensated Absences	46,976.97	0.00	0.00	14,601.19	32,375.78	0.00	32,375.78
Total Governmental Activity							
Non-bond Long-Term Liabilities	46,976.97	0.00	0.00	14,601.19	32,375.78	0.00	32,375.78

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



Trustees' Financial Summary

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Net Pension Liability FY2016

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
Governmental				
Net Pension - PERS	83,652.80	79,877.02	0.00	163,529.82
Net Pension - TRS	742,139.10	0.00	51,643.99	690,495.11